

Memo

To: County Manager

From: Ardyth Walker
Staff General Counsel

Date: May 1, 2002

Re: Financial and Gift Disclosure Requirements

I. STATE FINANCIAL DISCLOSURE REQUIREMENTS

A. Who Must File

1. Any person elected to office in any political subdivision and any person appointed to fill a vacancy for an unexpired term in such elective office, other than constitutional officers who file disclosure pursuant to Article II, Section 8, Florida Constitution.
2. An appointed member of any of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state:
 - a. The governing body of the political subdivision, if appointed;
 - b. An expressway authority or transportation authority established by general law;
 - c. A community college or junior college board of trustees;
 - d. A board having the power to enforce local code provisions;

- e. A planning or zoning board, board of adjustment, board of appeals or other board having the power to recommend, create or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and such other groups who have only the power to make recommendations to planning or zoning boards;
 - f. A pension board or retirement board having the power to invest pension or retirement funds or the power to make a binding determination of one's entitlement to or amount of a pension or other retirement benefit; or
 - g. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance or resolution creating the board.
3. Any person holding one of more of the following positions by whatever title:
- a. Mayor
 - b. County or city manager;
 - c. County or city attorney ;
 - d. Chief administrative officer of a county, municipality or other political subdivision;
 - e. Chief county or city building inspector;
 - f. County or city water resources, pollution control, or environmental director;
 - g. County or city administrator with power to grant or deny a land development permit;
 - h. Chief of police;
 - i. Fire chief;
 - j. Municipal clerk;
 - k. District medical examiner
 - l. Clerk of the Circuit and County Court

m. Purchasing agent having the authority to make any purchase exceeding \$15,000 for any political subdivision of the state or any entity thereof.

4. Each appointed local officer shall file a statement of financial interests within thirty days of the date of appointment.
5. Each local officer shall file a final statement of financial interest within sixty days after leaving his or her public position for the period between January 1 of the year in which the person leaves and the last day of office or employment, unless within the sixty day period the person takes another public position requiring financial disclosure under this section or s. 8, Art. II of the state constitution or other wise is required to file full and public disclosure or a statement of financial interest for the final disclosure period.

B. What To File

1. Financial Disclosure: A person may file either :
 - a. State Form 1; or
 - b. All sources of gross income in excess of \$2, 500 received during the disclosure period by the person in his or her own name or by any other person for his or her use or benefit, excluding public salary. The person reporting shall list such sources in descending order of value with the largest source first;
 - c. All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received gross income exceeding five thousand dollars during the disclosure period. The period for computing the gross income of the business entity which ended on, or immediately prior to the end of the end of the disclosure period of the person reporting;
 - d. The location or description of real property in this state, except for residence and vacation homes, owned directly or indirectly by the person reporting, when such person owns in excess of five percent of the value of such real property, and a general description of any intangible personal property worth in excess of \$10,000 and

- e. Every liability in excess of \$10,000.

B. When to File

1. By law, the filing deadline is July 1, 2002.

C. Where to File

1. Miami-Dade County Elections Department

By mail: P.O. Box 012241
Miami, Florida 33101

By hand-delivery: Stephen P. Clark Center
111 N.W. 1st Street
Suite 1910
Miami, Florida 33128-1993

D. Penalties

1. An automatic fine of twenty-five dollars (\$25.00) a day, up to a maximum fine of fifteen hundred (\$1500) dollars, will be assessed for every disclosure received after July 1, 2002.
2. Any person required to file financial disclosure by state law may appeal or dispute a fine by filing an appeal with the State of Florida Ethics Commission.
3. Any inquiries regarding appeals of fines should be directed to the State of Florida Ethics Commission at (850) 488-7864.

NOTE: FORM 1 FOR 2001 HAS CHANGED. THE NEW FORM PERMITS THE FILER TO CHOOSE THE OPTION OF DETERMINING REPORTABLE INTERESTS ON EITHER A PERCENTAGE OR DOLLAR VALUE BASIS. FOR EXAMPLE, UNDER PART A, PRIMARY SOURCES OF INCOME, A FILER MAY EITHER LIST ALL INCOME THAT EXCEEDS FIVE PERCENT OF THE GROSS INCOME RECEIVED BY THE FILER IN HIS OR HER OWN NAME OR BY SOMEONE ELSE ON THE FILER'S BEHALF OR ALL SOURCES OF GROSS INCOME THAT EXCEED TWENTY-FIVE HUNDRED DOLLARS (\$2500). THE FILER MUST INDICATE WHAT OPTION WAS USED ON THE FORM.

A COUNTY DISCLOSURE FORM MAY **NOT** BE SUBSTITUTED FOR THE STATE FORM.

II. STATE GIFT DISCLOSURE REQUIREMENTS

A. Who Must File

1. Under State law, all persons required by state law to file financial disclosure must file State Form 9, entitled "Quarterly Gift Disclosure," only if they received a disclosable gift with a value in excess of \$100 during the applicable reporting period.

B. What to File

1. A "gift" is defined under §113.311, F.S. (2002) as that which is accepted by a donee or another on the donee's behalf or that which is paid or given to another for or on behalf of the donee, directly, indirectly or in trust for the donee's benefit or by any other means for which equal or greater consideration is not given within 90 days. The following items are all considered gifts under the statute: real property or the use of real property; tangible or intangible personal property; the use of tangible or intangible personal property; preferential rates or terms on a debt, loan, gift or service below the rate given to similarly situated state employees, transportation, food or beverage, membership dues, entrance fees, admission fees, tickets to events, performances or facilities, plants, flowers or floral arrangements, personal services for which a fee is customarily charged and services provided pursuant to a professional license or certificate.

C. How to Value Gifts

1. The value of a gift is generally the actual cost to the donor. Actual cost to the donor means the price paid by the donor that enabled the donor to provide the gift to the donee, excluding taxes and gratuities.
2. A ticket, entrance fee or admission fee which is valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater. (An event includes a series of related functions happening on consecutive days. If a series of tickets are given at the same time, the value of the gift is the face value of all of the tickets combined.)
3. A ticket where no value is expressed on the face of the ticket should be valued on a daily or per event basis,

whichever is greater, i.e., the cost of admission to persons with similar tickets, regardless of the cost of the donor.

4. Food and beverages consumed at a single sitting or meal are a single gift and valued together.
5. The value of a ticket to a charitable event where a portion of the proceeds go to charity is the value expressed on the face of the ticket.
6. The value of a gift of an admission ticket shall not include that portion of the cost which represents a charitable contribution if the gift is provided by the charitable organization benefiting from the contribution.

D. Where to File

1. If required, State Form 9 should be filed for all gifts in excess of one hundred dollars at the following address:

Commission on Ethics
P.O. Drawer 15709
2822 Remington Green Circle
Suite 101
Tallahassee, FL 32317-5709

E. When to File

1. If there are reportable gifts, State Form 9 must be filed on or before the last day of any calendar quarter following a calendar quarter in which a reportable gift was received.

III. MIAMI DADE COUNTY FINANCIAL DISCLOSURE REQUIREMENTS

A. Who Must File

1. Any person within one of the following categories who held the position, office or employment anytime between January 1, 2001 and July 1, 2002 is required to file.

(References to specified County personnel and boards are applicable to similar municipal personnel and boards.)

- a. Heads or Directors of County departments and their assistant or deputy department heads ;

- i. Employees of the Miami-Dade Police Department with the rank of Captain, Major and Chief;
- ii. Building and zoning inspectors;
- iii. Any architect, professional engineer, landscape architect, or registered land surveyor performing services for Miami-Dade County pursuant to a contract;
- iv. Autonomous and semi-autonomous personnel, boards and agencies that did not file under state law;
- v. Personnel who perform quasi-judicial functions and who did not file under state law;
- vi. Advisory personnel, whose sole or primary responsibility is to recommend legislation or give advice to the Board of County Commissioners, including members of any County board that did not file under state law;
- vii. Candidates for County and municipal elective office (provided that any person who is required by Article II, Section 8 of the Florida Constitution to file financial disclosure and who has done so for 2001 shall not be required to file);
- viii. The County Attorney and Assistant County Attorneys; and
- ix. The County Manager and Assistant County Managers

B. What To File :

1. One of the following:

- a. A current federal income tax return (individuals should file a copy of their 2001 tax return; corporations should file a copy of their most recent tax return), or
- b. A "Financial Statement", or
- c. A "Source of Income Statement" or

Forms b, c and d are available from the Supervisor of Elections.

COMPLIANCE WITH THE STATE FINANCIAL DISCLOSURE REQUIREMENTS AUTOMATICALLY SATISFIES THE COUNTY DISCLOSURE REQUIREMENTS, BUT COMPLIANCE WITH THE COUNTY DISCLOSURE REQUIREMENTS DOES NOT SATISFY THE STATE REQUIREMENTS

C. Where to File

1. County Personnel: Miami-Dade County Elections Department

By mail: P.O. Box 012241
Miami, Florida 33101

By hand-delivery: Stephen P. Clark Center
111 N.W. 1st Street
Suite 1910
Miami, Florida 33128-1993

2. Municipal Personnel- Respective municipal clerk.

E. When to file:

By ordinance, the deadline for filing is 12:00 noon on July 1, 2002.

IV. MIAMI-DADE COUNTY GIFT DISCLOSURE REQUIREMENTS

A. Who Must File

1. The following persons covered by the Conflict of Interest and Code of Ethics ordinance must file:

- a. The Mayor and the Board of County Commissioners;
- b. Members of semi-autonomous authorities, boards and agencies;
- c. Members of quasi-judicial boards and agencies;

d. The County Manager, department heads, the County Attorney and all Assistant County Attorneys;

e. All other salaried personnel

B. What to Report

1. Any gift or series of gifts from a single person or entity in a single quarter that exceeds twenty-five dollars. A gift is defined in 2-11.1(e) as the transfer of anything of economic value whether in the form of money, service, loan, travel, entertainment, hospitality, item or promise or in any other form without lawful and adequate consideration. Political contributions, gifts from relatives, awards, promotional materials, gifts for use by the county in conducting official business are exceptions to the gift rule.

C. How to Value Gifts

1. See state law rules under Section II .

D. What to File

1. State Form 9, Quarterly Gift Disclosure, should be used to make the required county gift disclosures.

E. Where To File

1. County Personnel: Clerk, Board of County Commissioners
Stephen P. Clark Center
111 N.W. 1st Street
Suite 17-202
Miami, Florida 33128-1993

2. Municipal Personnel- Respective municipal clerk.

F. When To File

1. If there are gifts or series of gifts in excess of twenty-five dollars, State Form 9 must be filed on or before the last day of any calendar quarter following a calendar quarter in which a gift was received.

V. COUNTY OUTSIDE EMPLOYMENT DISCLOSURE REQUIREMENTS

A. Who Must File

1. All full-time County and municipal employees who engaged in outside employment in 2001 must file a statement regarding their

outside income. This filing is in addition to any other financial disclosure requirement.

B. What Must Be Filed

1. A Miami-Dade County "Full-Time County and Municipal Employee Outside Employment Statement". Forms are available from the Supervisor of Elections or from your department head.

C. When and Where to File

1. The statement is required to be filed no later than July 1 of each year.

a. County Employees- Supervisor of Elections

Miami-Dade County Elections Department
Stephen P. Clark Center
111 N.W. 1st Street, Suite 1910
Miami, Florida 33128-1993

b. Municipal Employees-Respective municipal clerk.

VI. MIAMI-DADE COUNTY COMMISSION ON ETHICS AND PUBLIC TRUST

This memorandum is provided in an effort to assist in informing Miami-Dade County officials and employees of their responsibilities to file financial disclosure statements under public ethics laws and ordinances. Those individuals who have questions regarding their disclosure responsibilities under the Miami-Dade County Conflict of Interest and Code of Ethics ordinance should address their inquiries to the following:

Miami-Dade County Commission on Ethics and Public Trust
Biscayne Building
19 West Flagler Street
Suite 220
Miami, Florida 33130
(305) 350-0616